

August 6, 2021

Shannon Howard
Post Falls City Clerk
408 North Spokane Street
Post Falls, ID 83854

Subject: Ordinance No. ord._1413 POST FALLS (CITY)

Dear Ms. Howard:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

- There appears to be an overlap between this annexation and the City of Rathdrum Ordinance 575 annexation along the southern right-of-way of W Hayden Ave and the eastern right-of-way of N Greensferry Rd. Further, if the boundaries of this annexation are altered at the intersection of these two streets, this could result in a non-contiguous portion in the SW quarter of Section 13, T51N R5W B.M., since the Spokane International Railroad right-of-way is excepted.

Please make these corrections, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 255.

Before this annexation/de-annexation can be processed for the 2022 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit <http://tax.idaho.gov/i-1069.cfm>.

Sincerely,

Geographic Information Systems Division
Technical Support Bureau
Idaho State Tax Commission
Phone (208) 334-7750
Email gis@tax.idaho.gov

CC:

Bela Kovacs, Kootenai County Assessor

Jim Brannon, Kootenai County Clerk